

FIRE FINANCIAL PROGRAMS

This chapter describes the various National Park Service fire management accounts and expands on the information in the Programming and Financial Management (PFM) guide issued by the National Park Service's budget office, and the Department of Interior, Wildland Fire Management Guide issues by the Department of the Interior, Office of Budget. Additional, and more timely and specific guidance, can be found in Section 2.1, NPS Fire Management Compendium.

Regional coordinators, park and program managers, incident commanders and prescribed fire managers must be aware of the operation of and the responsibilities and limitations on the use of FIREPRO authorizations, and special administrative procedures related to financial management of these funds.

FUNDING AUTHORITIES

Funding for FIREPRO activities is provided through the Department of Interior fire fighting account (P.L. 101-121, Department of the Interior and Agencies Appropriation Act, 1990), which may be supplemented by the emergency authority provisions of Section 102 of the Department of the Interior. FIREPRO funds are non-ONPS, no-year funds which are distributed to parks and regions by the Fire Management Program Center (FMPC) through the WASO Budget Office.

ONPS funds should still be used to support programs in place before FIREPRO. FIREPRO is intended to identify the minimum acceptable standards which each park fire management program should achieve. The FIREPRO analysis will be used as a justification for seeking adequate funding to implement these standards. In the event that adequate FIREPRO funds are not appropriated, parks may need to supplement FIREPRO funding with ONPS funding to achieve minimum fire management capability. Parks may also use ONPS funds to augment the basic FIREPRO-funded preparedness operation in order to achieve a higher level of response capability, to retain a stronger initial attack capability outside the defined fire season, or to meet local interagency commitments.

GUIDELINES FOR MANAGING FIREPRO ACCOUNTS

ACCOUNT INTEGRITY: The Wildland Fire Management appropriation provides funding for necessary expenses for fire planning and oversight functions, along with budgeted activities necessary to prepare for the normal fire season, and for the development and implementation of the wildland fire emergency suppression, emergency rehabilitation,

and hazard fuels reduction program. FIREPRO funds must not be diverted for non-fire program support.

ACCOUNT STRUCTURE: Each primary work element (PWE) is related to a different functional area of fire management for which budgets are calculated through the FIREPRO analysis.

Each park, support office (SO)/Region receiving a FIREPRO budget authorization will receive an accompanying guideline including a definition of the current FIREPRO account structure and a discussion of appropriate uses and expenditures. This same guideline will be available in Section 2.1 of the NPS Fire Management Compendium.

ALLOCATION METHODOLOGY: The base funding needs are calculated each year through the FIREPRO funding analysis. This is essentially a zero-based budgeting tool that allows the program manager to determine the annual program needs for each park based on the fire program workload and complexity for each year. Since the full annual program need is allocated from new funds each fiscal year, unobligated funds are withdrawn at year-end and (subject to level of congressional appropriation) returned to the Fire Management Program Center for reallocation in the new fiscal year.

AUTHORIZATIONS: The Fire Management Program Center, acting through the WASO Budget Office, will establish funding and FTE authorizations within PWE for specific activities, for national, regional and support offices, and parks. These authorizations may be adjusted periodically by the Center through the WASO Budget Office, on concurrence of regional FMO, AFMO, Prescribed Fire Specialist, or Wildland Fire Specialist.

Nationwide authorizations for each FIREPRO program work element are downloaded from the National Fire Computer System at the Fire Management Program Center in Boise, Idaho, into the Federal Financial System (FFS) at Reston, Virginia, at the allocation and suballotment levels. The WASO Budget Office issues regional funding advices for the total regional FIREPRO allocation within each activity. Parks and support offices are responsible for input of accounts at the project and subproject levels in FFS. The initial funding allocations, and any funding adjustments throughout the fiscal year, will be distributed directly to the appropriate unit through this automated system.

ACCOUNT MANAGEMENT AND TRACKING: The Fire Management Program Center will track funding obligations at the program level. Parks and SO's may establish **optional** project levels within each program for non-emergency sub-activities, except in specific programs identified below. Significant over and under-expenditures within a program may indicate the need for a more detailed audit and site visit by the Fire Management Program Center.

Preparedness. Preparedness includes planned activities for the development and implementation of the wildland fire management program developed through an annual work plan. This activity includes permanent staffing, training, prevention activities; provision and maintenance of support facilities, fire facilities construction; purchase of or contracting for equipment, supplies, and support; planning and coordination; policy development and oversight; research; and interagency coordination and direction. Accounts may be tracked at the program or project level, except for facilities construction, which will be tracked through a unique project account.

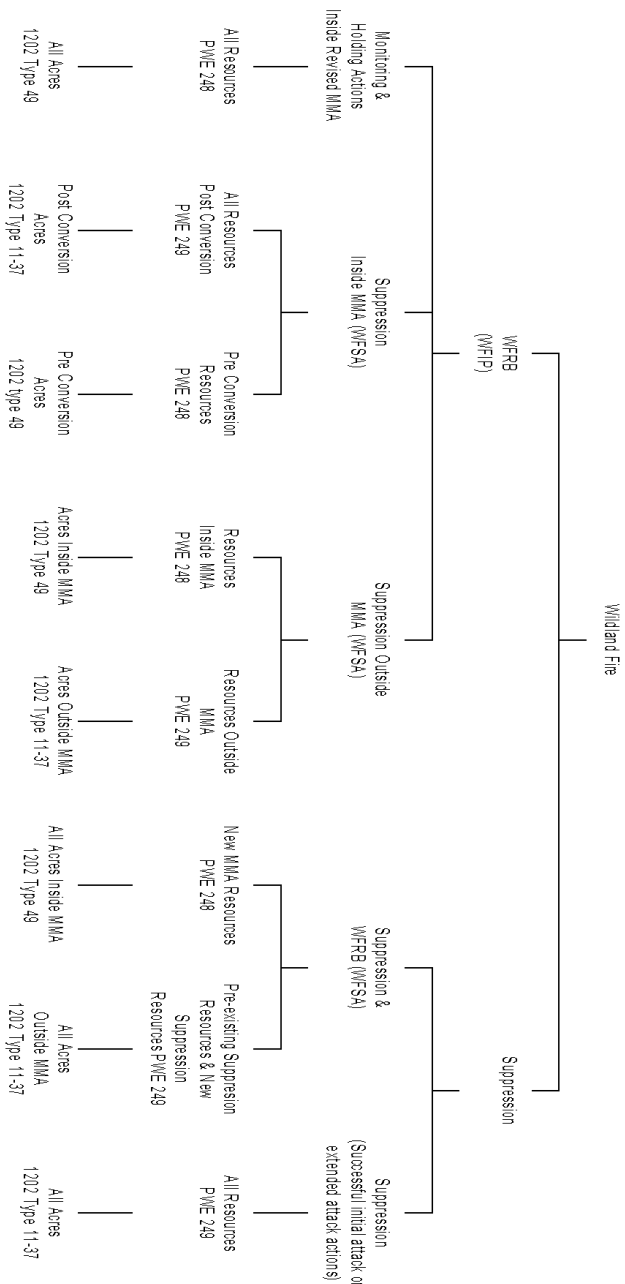
Prescribed Fire Management. This program funds staffing and training for personnel primarily dedicated to the planning and management of prescribed fires and wildland fires managed for resource benefits. This includes travel, coordination, and equipment. Purchase of equipment items costing more than \$1,500 may require regional approval. Accounts may be tracked at the program or project level.

Wildland Fire Management. Management actions, as defined by the fire and resource management plans, include all actions to manage wildland fire through the appropriate management response ranging from aggressive suppression to monitoring. A separate project account will be established for each wildland fire expected to exceed 10 acres in size or expected to cost more than \$5,000, regardless of the management strategy. Fires expected to remain less than 10 acres in size and cost less than \$5,000 each may be lumped together under a single account. Costs that may be charged to these project accounts include overtime and premium pay for permanent and season personnel, aircraft operations, logistical services for personnel assigned to fires, administrative support, refurbishing or replacing equipment lost or damaged during management actions, equipment rental, fire documentation, and short-term emergency fire rehabilitation (fire suppression activity damage).

The park/regional office may establish wildland fire incident project accounts (suppression or fire use for resource benefits) without prior approval. Accounts will accrue negative balances during the incident, and all expenditures will be covered at yearend by the WASO Budget Office. If a wildland fire spans two different fiscal years, the costs up to September 30th should be charged against the current fiscal year, and all charges beginning on October 1st should be charged to the next fiscal year. This will avoid new obligations against a fund where unobligated balances have been withdrawn, which would occur if new obligations were posted against the prior fiscal year.

Wildland fires that exceed management capabilities may shift strategies based on a Wildland Fire Situation Analysis. For example, a wildland fire may initially be managed for resource benefits, and a portion may escape the Maximum Manageable Area and be suppressed. The accounting rules for these situations are summarized in Table 1.

Table 1
National Park Service
Wildland Fire Reporting and Accomplishment Documentation



Wildland Fire operations funds within the NPS portion of the Interior Wildland Fire Account may be insufficient to cover expenditures during severe fire years. For this situation, the Secretary of the Interior will request that the President activate the Emergency Contingency, if possible, or will utilize the authority under Section 102 of the general provisions of the Interior Appropriation act to transfer funds from other programs. An emergency supplemental appropriation also may be requested.

National Resource Crews: Hotshot Crews, Prescribed Fire Modules, Administrative Payment Teams, and Burned Area Emergency Rehabilitation (BAER) Teams are mobile national resources that can be assigned to wildland and prescribed fires. Hotshot Crews normally are base funded from Wildland Fire Preparedness accounts, while Prescribed Fire Modules are base funded from either Wildland Fire for Resource Benefits or Hazard Fuels Operations account. Administrative Payment Teams and BAER Teams are not base funded by Wildland Fire Accounts, but are interdisciplinary resources that can be dispatched in response to specific incidents. BAER Teams may be composed of interagency personnel.

Hotshot Crews: In order to avoid surplus funds in preparedness accounts and possibly augmenting the appropriation, hotshot crews will not shift their regular base 8 costs to wildland fire or prescribed fire project accounts during the fire season while they are funded from Preparedness. They will charge overtime, premium pay and travel costs to the incident or prescribed fire project account. If crews are extended either pre or post season to work on prescribed fires their regular 8 hours will be charged to hazard fuels operations project account(s) established at their home park. When they are extended for this purpose, and are assigned to a prescribed fire or fuels management project away from the home park, their base 8 and all overtime, premium pay and travel costs will be charged to the project account at the park conducting the project.

Prescribed Fire Modules: When modules are used for hazard fuels reduction projects or on wildland fires managed for resource benefits, overtime, premium pay, and travel costs will be charged to the appropriate park project account. Modules will shift their base 8 costs from the home park hazard fuels operations or wildland fire account to project accounts when they are assigned to projects. This will not result in surplus funds or augmenting appropriations because they are base funded with a not-to-exceed limit rather than an allocation. Unused funds within the not-to-exceed limit will be withdrawn at year-end and will not be available for other obligations.

Administrative Payment Teams: Members of Administrative Payment Teams normally are base funded within their normal work functions by non-fire operating accounts. The home park may choose to shift team members' base 8 to a wildland fire incident project account when members are assigned to incidents, unless a member is base funded by wildland fire. All overtime premium pay and travel costs to the incident will be charged to the incident project account.

Administrative Payment teams normally will not be used on prescribed fires, but if they are, the payment rules are the same as on wildland fires.

Burned Area Emergency Rehabilitation Teams (BAER): Members of BAER teams are usually base funded within their normal work function by non-fire operating accounts. Some may be funded by other agencies. The home park may choose to shift the base 8 hours for NPS personnel to the BAER account of the host park, or it may backfill for a team member's hours assigned to the incident. This rule does not apply for members base funded by wildland fire. Overtime, premium pay, and travel costs to the incident will be charged to the BAER project account. BAER teams normally will not be used on prescribed fires, but if they are, the payment rules are the same as on wildland fires.

Step Up Plans: Accounts may be established without an allocation or prior approval. Step-up plans address intermittent periods in or out of fire season when fire danger is very high or extreme. Emergency step-up plan preparedness activities specified in a park fire management plan can be approved by the superintendent. These accounts will accrue negative balances during the year and all expenditures and obligations will be funded by WASO Budget Office at year-end closing. Each incident should have a unique project account number.

Severity. Severity funds are emergency funds allocated for all or part of a season due to extended drought or other conditions that indicate a persistent period of extreme fire danger. The intent of the expenditures is to increase initial attack preparedness and prevention, thereby reducing the higher cost of extended large fire suppression. Severity accounts can only be established after the regional fire management officer or his/her designated agent has approved an individual severity plan with a not-to-exceed limit up to \$100,000 for each request. All individual and cumulative requests over \$100,000 will be approved by the Fire Management Program Center. Funding use requirements include:

- Capital equipment may not be purchased with severity funds.
- Seasonal initial attack employees may have their season extended.
- Additional initial attack employees must be emergency hire AD employees and may not be GS employees.
- Prescribed fires must not be conducted in any park that is using severity funds for increased wildland fire preparedness.
- The declaration of new wildland fire managed for resource benefits must be carefully weighted if severity funding is being used. The Wildland Fire Situation Analysis must clearly state that this fire has minimal potential for ever requiring suppression action.
- AD fire fighters hired with severity funds cannot be used as a contingency reserve for suppression in the daily certification allowing continued management of the fire for resource benefits.

- Any contract for services or equipment must stipulate a short notice cancellation clause in the event severity funding becomes inappropriate.

Severity conditions must be re-evaluated at least monthly, and if severity criteria can no longer be met, obligations against the account must cease even though the not-to-exceed limit has not yet been reached.

Each individual plan should have a unique project account number. These accounts will accrue negative balances and all expenditures and obligations will be funded by WASO Budget Office at year-end closing.

Emergency Rehabilitation. Emergency rehabilitation accounts should be established for each incident requiring emergency rehabilitation. Accounts may be established only after a rehab plan and not-to-exceed amount has been approved. The Fire Management Program Center must approve plans requiring over \$300,000 (total project), and the Regional Director, or designee, may approve plans under \$300,000 (total project). Refer to the "DOI B.A.E.R. Handbook" and Chapter 12 of Reference Manual 18 for additional details and guidance on emergency rehabilitation and the Burned Area Emergency Rehab (B.A.E.R) program.

Hazard Fuels Reduction Operation. Hazard fuels reduction operations include operational aspects of applying fire as a management tool to reduce fuel loading and for ecosystem diversity. It also includes mechanical reduction of fuel loading where the application of fire is not feasible, and long term monitoring to determine whether prescribed fires are meeting fire management objectives.

Regional fire management officers or prescribed fire specialists have the authority to approve not-to-exceed (NTE) amounts for hazard fuels and resource management projects, and to update any changes in NTE approved funding in the Shared Applications Computer System. Parks should receive prior approval from the regional or support fire office to conduct unfunded projects or to obligate funds greater than the NTE amount for previously funded projects. Overhead support costs which include the purchase of capitalized equipment over \$5,000, sensitive equipment requiring property numbers as specified in DO-44 (Personal Property Management Guideline), and unusually expensive items such as LandSat or other imagery costing over \$5,000 must be approved at the national level.

Although there will be no overall ceiling to the amount of funds that regions may approve for projects in one fiscal year, individual projects costing more than \$250,000, or project overhead costing more than \$75,000 must be approved by the Fire Management Program Center.

Fire ecology research projects cannot be funded from this account. However, implementing prescribed burns in support of research projects where the research itself has independent funding is permissible.

A unique project account will be established for each project. Several burn blocks may be combined within one project and funded in one project account. These accounts will accrue negative balances with all expenditures and obligations covered by a funding advice from the WASO Budget Office at year-end.

Account Adjustments: Adjustments will be entered in FFS by the FMPC based on regional requests. Support offices, and regional budget offices will be notified by the FMPC of the adjustment with a FIREPRO adjustment document when it is necessary for the WASO Budget Office to issue a funding advice to the regions, or through electronic mail for within-region adjustments. Support offices will notify the parks of the authorized changes.

Year-End Reconciliation. Year-end accountability will be at the PWE level. The WASO Budget Office will report all expenditures and obligations to the Department. Although FIREPRO allocations are no-year funds, they are managed as though they are annual appropriations and any unobligated funds will be withdrawn at the fund level.

Accounts for wildland fire suppression, wildland fire use, emergency rehabilitation, and hazard fuel reduction operations with negative balances, will have all obligations covered by a funding advice issued by the WASO Budget Office at year-end. Accounts with unliquidated obligations will remain open with a negative balance until obligations have been cleared. Support offices and parks are responsible for monitoring and correcting accounting errors related to prior year obligations.

FTE Management: FTE allocations are determined by the FIREPRO staffing analyses and from all approved project requests. FTE requirements for each park or regional office are rounded up (if 0.5 or higher) and down (if 0.4 and lower). The WASO Budget Division, along with fire management funds allocates FTE's. A park or regional office's fire FTE will appear on the WASO Budget allocation document as well as on the FIREPRO budget allocation report.

FIREPRO FTE are tracked separately from ONPS FTE since they are allocated to the NPS from the ceiling established for the Department's Firefighting Account. At year-end closing, the WASO Budget Office must report FTE utilization by FIREPRO to the Department and Office of Management and Budget (OMB).

Any personal services charged against a FIREPRO PWE will count against the FIREPRO FTE ceiling. For this reason, FIREPRO cannot provide funding for a position while a park provides the FTE from its ONPS FTE allocation. The FTE will still count against the FIREPRO ceiling.

A park or region's FTE allocation may fluctuate slightly each year. Since FIREPRO uses a zero-based budgeting methodology, permanent and seasonal staffing requirements are recalculated each year in a new analysis. Since the analyses remain relatively stable, it is unlikely that there will be significant changes in permanent or seasonal staffing for Preparedness activities, or in monitoring requirements for wildland fire use. Most of the changes will result from changes in approved hazard fuel reduction and resource management prescribed fire projects. FTE allocated for projects will be withdrawn when the projects are completed and allocated to support new approved projects in other parks and regions.

FIRE ACCOUNT AUDITING PROCEDURES

On an annual basis, the Fire Management Program Center will conduct random FIREPRO program audits and reviews to ensure consistency with FIREPRO analyses, budget allocations, and acceptable administrative procedures. Region and support office fire management staff are also encouraged to conduct periodic audits and reviews which can be very beneficial and helpful to both the auditor and the park fire management program staff.

Parks will be audited every two, three, or four years depending on the total annual dollar value of FIREPRO accounts within that park. The following should be used as a benchmark for establishing park FIREPRO audit schedules:

<i>FIREPRO Fiscal Year Authorization</i>	<i>Audit Frequency</i>
\$50,000 or less	Audit printouts annually**
\$50,001 to 150,000	Audit three out of 12 years
\$150,001 to 250,000	Audit three out of nine years
\$250,001 and greater	Audit five out of 10 years

(** Annual printout audits would not necessarily require site visitations, however, larger FIREPRO operations will since documentation will be more extensive and complex.)

Parks with known problems, or those that have been directed to take corrective action in response to past audits should be audited more frequently than would be the case in random scheduling.

The scheduling guideline listed above is intentionally vague so as not to establish a fixed, routine pattern of auditing. Regional/support office fire management programs will be audited as the opportunities arise or are suggested.